

**HOUSE . . . . . No. 2937**

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**The Commonwealth of Massachusetts**

PRESENTED BY:

***Jeffrey N. Roy and Tommy Vitolo***

*To the Honorable Senate and House of Representatives of the Commonwealth of Massachusetts in General Court assembled:*

The undersigned legislators and/or citizens respectfully petition for the adoption of the accompanying bill:

An Act relative to tax deeds and protecting equity for homeowners facing foreclosure.

PETITION OF:

NAME:	DISTRICT/ADDRESS:	DATE ADDED:
<i>Jeffrey N. Roy</i>	<i>10th Norfolk</i>	<i>1/4/2023</i>
<i>Tommy Vitolo</i>	<i>15th Norfolk</i>	<i>1/7/2023</i>
<i>Natalie M. Blais</i>	<i>1st Franklin</i>	<i>1/7/2023</i>
<i>Sean Garballey</i>	<i>23rd Middlesex</i>	<i>1/26/2023</i>
<i>Christopher Hendricks</i>	<i>11th Bristol</i>	<i>2/6/2023</i>
<i>Christopher M. Markey</i>	<i>9th Bristol</i>	<i>2/6/2023</i>
<i>Antonio F. D. Cabral</i>	<i>13th Bristol</i>	<i>2/6/2023</i>
<i>David Paul Linsky</i>	<i>5th Middlesex</i>	<i>2/14/2023</i>
<i>Steven S. Howitt</i>	<i>4th Bristol</i>	<i>2/14/2023</i>
<i>James K. Hawkins</i>	<i>2nd Bristol</i>	<i>2/14/2023</i>
<i>Tram T. Nguyen</i>	<i>18th Essex</i>	<i>2/14/2023</i>
<i>Susan Williams Gifford</i>	<i>2nd Plymouth</i>	<i>2/14/2023</i>
<i>Mindy Domb</i>	<i>3rd Hampshire</i>	<i>2/14/2023</i>
<i>Carmine Lawrence Gentile</i>	<i>13th Middlesex</i>	<i>2/14/2023</i>
<i>Thomas M. Stanley</i>	<i>9th Middlesex</i>	<i>2/14/2023</i>
<i>Kevin G. Honan</i>	<i>17th Suffolk</i>	<i>2/14/2023</i>
<i>Jack Patrick Lewis</i>	<i>7th Middlesex</i>	<i>2/14/2023</i>
<i>Adrian C. Madaro</i>	<i>1st Suffolk</i>	<i>2/14/2023</i>

<i>Tricia Farley-Bouvier</i>	<i>2nd Berkshire</i>	<i>2/14/2023</i>
<i>James C. Arena-DeRosa</i>	<i>8th Middlesex</i>	<i>2/22/2023</i>
<i>Danillo A. Sena</i>	<i>37th Middlesex</i>	<i>2/22/2023</i>

# HOUSE . . . . . No. 2937

By Representatives Roy of Franklin and Vitolo of Brookline, a petition (accompanied by bill, House, No. 2937) of Jeffrey N. Roy, Tommy Vitolo and others relative to tax deeds and protecting equity for homeowners facing foreclosure. Revenue.

## The Commonwealth of Massachusetts

In the One Hundred and Ninety-Third General Court  
(2023-2024)

An Act relative to tax deeds and protecting equity for homeowners facing foreclosure.

*Be it enacted by the Senate and House of Representatives in General Court assembled, and by the authority of the same, as follows:*

1 SECTION 1. Section 53 of chapter 60 of the General Laws, as appearing in the 2018  
2 Official Edition, is hereby amended by striking the first paragraph in its entirety and replacing it  
3 with the following new paragraph:-

4 If a tax on land is not paid within 14 days after demand therefor and remains unpaid, the  
5 collector shall request a hearing in the land court seeking authorization to exercise the power of  
6 taking. The collector shall give 14 days notice of the intention to exercise such power of taking  
7 and of the hearing in the land court, which notice shall be served in the manner required by law  
8 for the service of subpoenas on witnesses in civil cases and shall be published and shall conform  
9 to the requirements of section 40. The collector shall also, 14 days prior to the hearing, post a  
10 notice so conforming at the property proposed for taking, in a newspaper of general circulation  
11 and in 2 or more convenient and public places where the property is located and the last known  
12 address of the owner. At the hearing, the court shall make inquiry into the nature of the debt

13 owed and whether there is sufficient evidence to demonstrate that the city or town has not  
14 received payment from the debtor. The court shall also make inquiry and findings relative to the  
15 sufficiency of notice provided by the collector. The land court may authorize the taking only  
16 after issuing its findings in writing. Upon issuance of an order on the taking, the land court shall  
17 also order a public sale of the foreclosed property and order distribution of proceeds consistent  
18 with the provisions of section 21 and sections 24 to 27, inclusive, of chapter 183; provided, that  
19 the order shall treat the tax title holder like a mortgagee with the first priority interest in proceeds  
20 from the property, and treating the delinquent debtor as a mortgagor.

21 SECTION 2. Section 53 of chapter 60 of the General Laws, as appearing in the 2020  
22 Official Edition, is hereby amended by inserting after the word “forty” in line 7, the following  
23 words:- and must include a clear statement in bold print that “Failure to act will result in losing  
24 ownership of your property.”

25 SECTION 3. The second paragraph of said section 53 of said chapter 60, as so appearing,  
26 is hereby further amended by inserting after the first sentence the following sentence:- Upon  
27 fulfillment of the tax debt through the collection of rents or other income from the land, the tax  
28 collector shall file a document reflecting that the property was redeemed through the collection  
29 of rents or other income from the land, and shall withdraw possession of the property.

30 SECTION 4. Section 64 of said chapter 60, as so appearing, is hereby amended by  
31 striking out, in line 2, the words “be absolute after” and inserting in place thereof the following  
32 words:- convey a right to collect rents from the property until the debt is paid or to obtain  
33 payment, with first priority over all other liens from the proceeds of a judicial sale, upon.

34 SECTION 5. Said section 64 of said chapter 60, as so appearing, is hereby further  
35 amended by adding the following paragraph:-

36 If deemed appropriate and just by the land court, it may order seizure of rents or other  
37 income from the property if doing so would fully satisfy property tax liens and applicable  
38 interest and costs. Upon issuance of a judgment foreclosing the right of redemption, the land  
39 court shall also order a public sale of the foreclosed property and order distribution of proceeds  
40 consistent with the provisions of sections 21 and sections 24 to 27, inclusive; provided, that the  
41 order shall treat the tax title holder like a mortgagee with the first priority interest in proceeds  
42 from the property, and treating the delinquent debtor as a mortgagor.

43 SECTION 6. Section 66 of said chapter 60 of the General Laws, as so appearing, is  
44 hereby amended by inserting after the word “shall,” in line 12, the following words:- include  
45 language expressing the amount necessary to redeem the property and the consequences of  
46 failing to pay, and.

47 SECTION 7. Said section 66 of said chapter 60, as so appearing, is hereby further  
48 amended by striking out, in lines 17 to 19, the words “a default will be recorded, the petition  
49 taken as confessed, and the right of redemption forever barred” and inserting in place thereof the  
50 following words:- that failure to act will result in losing ownership of your property and a public  
51 sale of your property. If applicable, this could also result in eviction.

52 SECTION 8. Section 69A of said chapter 60, as so appearing,, is hereby amended by  
53 inserting after the first sentence the following sentence:- Except in the interest of justice, no  
54 petition to vacate a decree of foreclosure entered under section 69 and no proceeding at law or in

- 55 equity for reversing or modifying such a decree shall be commenced after the date of the judicial
- 56 sale and distribution of proceeds required under section 64.